

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Neil Freeman
DOCKET NO.: 04-27491.001-R-1
PARCEL NO.: 14-33-104-078
TOWNSHIP: North Chicago

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Neil Freeman, the appellant, by Attorney Melissa K. Whitley with the law firm of Marino & Associates in Chicago; and the Cook County Board of Review.

The subject property consists of 2,650 square foot parcel improved with a 125-year old, three-story, masonry, multi-family dwelling with two units. The improvement contains 4,275 square feet of living area as well as four baths, air conditioning, and one fireplace.

At hearing, the appellant argued that there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

The appellant's pleadings included data, descriptions, and photographs of five suggested comparables located within a four-block radius of the subject. These properties are improved with a two-story or three-story, frame or masonry, multi-family dwelling. They range: in bathrooms from three to six; in age from 94 to 115 years; and in size from 4,488 to 4,785 square feet of living area. The improvement assessments range from \$14.89 to \$16.62 per square foot. All properties contain a full basement, while one also has a garage. On the basis of this comparison, the appellant's attorney requested an improvement assessment reduction.

The board of review submitted "Board of Review Notes on Appeal" wherein the board's final assessment decision was presented reflecting an improvement assessment of \$72,804 or \$17.03 per square foot. The board of review also submitted copies of

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a no change in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	17,780
IMPR.:	\$	72,804
TOTAL:	\$	90,584

Subject only to the State multiplier as applicable.

PTAB/KPP

property characteristic printouts for the subject and three suggested comparables. The properties contain a three-story, masonry, multi-family dwelling. They range: in bathrooms from three to four; in age from 115 to 125 years; in units from three to four; and in size from 4,080 to 4,491 square feet of living area. All the properties contain a basement, while one also has a garage. The improvement assessments range from \$17.50 to \$18.80 per square foot. The analysis indicates that the subject and property #2 were accorded an above average condition, while property #1 and #3 were accorded an average condition without further explanation. In addition, the board submitted copies of its file from the board of review's level appeal.

At hearing, the board of review's representative indicated that the properties were located within a three to four block radius of the subject. Further, he stated that he had no personal knowledge of the distinguishing characteristics between an above average condition and an average condition. As a result of its analysis, the board requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. The PTAB finds that the appellant has not met this burden and that a reduction in the subject's improvement assessment is not warranted.

In totality, the parties submitted seven equity comparables. The PTAB finds that the appellant's comparables #1, #2 and #3 as well as the board of review's comparables #2 are most similar to the subject property. These four comparables contain a two-story or three-story, masonry, multi-family dwelling. They range: in age from 94 to 115 years; in size from 4,260 to 4,785 square feet of living area; and in improvement assessments from \$14.89 to \$18.43 per square foot. In comparison, the subject's improvement assessment stands at \$17.03 per square foot of living area, which is within the range established by the comparables. The PTAB found the remaining properties were accorded less weight due to a disparity in improvement condition and/or exterior construction.

On the basis of the evidence submitted, the PTAB finds that the evidence has not demonstrated that the subject's improvement is assessed in excess of that which equity dictates. Therefore, the

PTAB finds that a reduction in the subject's improvement assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.